

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF NEW YORK

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NEAL A. CUPERSMITH, *ET AL.*

Plaintiffs,

v.

PIAKER & LYONS, P.C., *ET AL.*

Defendants.

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:  
: CIVIL ACTION  
:  
:  
: NO. 3:14-cv-01303-TJM-DEP  
:  
: **DECLARATION OF EDWARD T.**  
: **KANG IN SUPPORT OF**  
: **PLAINTIFF'S OPPOSITION TO**  
: **DEFENDANTS' MOTION FOR**  
: **SUMMARY JUDEMENT**  
:

EDWARD T. KANG declares as follows:

1. I am a member of the bar of this Court and the Managing Member of the law firm of Kang Haggerty & Fetbroyt LLC. I respectfully submit this declaration in support of Plaintiffs' Opposition to Defendants' Motion for Summary Judgement.

2. Attached as Exhibit 1 is a true and correct copy of pages 18-21, 38-41, 66-69, 70-73, 82-85, 174-177, and 182-185 to the deposition transcript of Pierre Conti, which took place December 9, 2015 at the Office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

3. Attached as Exhibit 2 is a true and correct copy of pages 38-41 to the deposition transcript of Peter Zakroff, which took place October 13, 2015 at the Office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

4. Attached as Exhibit 3 is a true and correct copy of the U.S. Securities and Exchange Commission press release from April 20, 2010.

5. Attached as Exhibit 4 is a true and correct copy of the Internal Exhibit E to the Motion to Quash filed on November 5, 2010 in the Northern District of New York in *Securities and Exchange Commission v McGinn, Smith & Co., Inc., et al.* case No.: 1:10-cv-00457-GLS-DRH.

6. Attached as Exhibit 5 is a true and correct copy of Plaintiffs' supplemental production, Bates-labeled PLTF011544.

7. Attached as Exhibit 6 is a true and correct copy of a portion of the 2010 Income Tax Return filed by Kenneth and Mary Dale, redacted pursuant to Local Rule 8.1 to remove social security numbers and personal financial information, which was supplementally produced and Bates-labeled PLTF010485.

8. Attached as Exhibit 7 is a true and correct copy of pages 42 - 49 to the deposition transcript of William F. Lex, which took place on February 17, 2016 at the Office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

9. Attached as Exhibit 8 is a true and correct copy of pages 6-9, 14-25, and 42-49 to the deposition transcript of Garth Borel, which took place on October 13, 2015 at the Office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

10. Attached as Exhibit 9 is a true and correct copy of Exhibit 2, as well as pages 19, 20, 32, 33, 39, and 45, to the deposition transcript of Alice Forsyth,

which took place on October 30, 2015 at the Office of Fort Myers Court Reporting, in Fort Myers, FL.

11. Attached as Exhibit 10 is a true and correct copy of pages 22-25 and 38-41 to the deposition transcript of Russel Mazda, which took place on November 3, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

12. Attached as Exhibit 11 is a true and correct copy of pages 6-13 to the deposition transcript of Linda M. Sullivan, which took place on December 7, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

13. Attached as Exhibit 12 is a true and correct copy of Exhibit 6, Exhibit 10, Exhibit 12, and Exhibit 13 as well as pages 1-8, 45-48, 101-104, 117-120, 129-132, 173-176, 197-204, 221-224, 245-252, and 257-260, to the deposition transcript of Ronald L. Simons, which took place on December 16, 2015 at the DoubleTree by Hilton Hotel, in Binghamton, NY.

14. Attached as Exhibit 13 is a true and correct copy of Exhibit 1, Exhibit 2 and Exhibit 5, as well as pages 22, 31, 32, 34-36, and 39, to the deposition transcript of Deanna Ayers, which took place on October 30, 2015 at the office of Fort Myers Court Reporting, in Fort Myers, FL.

15. Attached as Exhibit 14 is a true and correct copy of the Expert Report by Stephen J. Scherf, which is dated September 17, 2015.

16. Attached as Exhibit 15 is a true and correct copy of pages 14-17, 30-37, and 42-49 to the deposition transcript of Richard Bove, which took place on October 1, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

17. Attached as Exhibit 16 is a true and correct copy of pages 18-21, 42-49, 58-65, and 158-161 to the deposition transcript of James J. Burke, which took place on December 17, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

18. Attached as Exhibit 17 is a true and correct copy of pages 14-17 to the deposition transcript of Charles Criniti, which took place on October 14, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

19. Attached as Exhibit 18 is a true and correct copy of pages 34-41, and 46-53 to the deposition transcript of Henry S. Crist, MD, which took place on November 3, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

20. Attached as Exhibit 19 is a true and correct copy of pages 30-37 to the deposition transcript of George Gavin, MD, which took place on October 16, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

21. Attached as Exhibit 20 is a true and correct copy of pages 18-21, and 26-29 to the deposition transcript of Richard Harnish, which took place on October 14, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

22. Attached as Exhibit 21 is a true and correct copy of Exhibit 4 and Exhibit 6, as well as pages 26-29, and 46-49, to the deposition transcript of Joseph Mayberry, which took place on September 29, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

23. Attached as Exhibit 22 is a true and correct copy of pages 50-57 to the deposition transcript of Ellen Myers, which took place on December 10, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

24. Attached as Exhibit 23 is a true and correct copy of pages 1-4, 33-40, and 49-56 to the deposition transcript of Ilene Nemeth, which took place on November 4, 2015 at Court House Lane, LLC, in Toms River, NJ.

25. Attached as Exhibit 24 is a true and correct copy of pages 38-41 to the deposition transcript of Paul Pavlishin, which took place on December 4, 2015 at 94 Signal Hill Road, in Holland, PA.

26. Attached as Exhibit 25 is a true and correct copy of pages 6-9 and 14-17 to the deposition transcript of Mary Wanda Peters, which took place on September 30, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

27. Attached as Exhibit 26 is a true and correct copy of pages 18-21 and 26-29 to the deposition transcript of David Thomas Shannon, which took place on November 19, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

28. Attached as Exhibit 27 is a true and correct copy of pages 42-45 to the deposition transcript of Monsignor Robert J. Wargo, which took place on November 2, 2015 at the office of Kang Haggerty & Fetbroyt LLC, in Philadelphia, PA.

29. Attached as Exhibit 28 is a true and correct copy of pages 25-28, 33-26, 41-44, and 125-136 to the deposition transcript of Timothy Paventi, CPA, which took place on December 17, 2015 at the DoubleTree by Hilton Hotel, in Binghamton, NY.

30. Attached as Exhibit 29 is a true and correct copy of the NYS Department of State, Division of Corporations, Entity Information for Piaker & Lyons, P.C.

31. Attached as Exhibit 30 is a true and correct copy of pages 431-470 to the transcript of the testimony of K. Palen in the matter of *In re Anthony*, which took place on January 28, 2014.

I hereby certify under penalty of perjury that the foregoing statements are true and correct. I am aware that if any of the statements made by me are willfully false, I am subject to punishment.

Dated: June 24, 2016

/s/ Edward T. Kang  
Edward T. Kang

